

Reprinted

MAR 26 1992

HOUSE FILE 2464

BY COMMITTEE ON WAYS AND MEANS

WAYS & MEANS CALENDAR

(SUCCESSOR TO HF 2397)

Passed House, Date 3/31/92 (p. 932) Passed Senate, Date 4/21/92 (P. 153)
Vote: Ayes 97 Nays 2 Vote: Ayes 49 Nays 1
Approved April 29, 1992

A BILL FOR

1 An Act relating to the abatement or refund of property taxes for
2 religious institutions in certain counties and providing an
3 effective date.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

HOUSE FILE 2464

H-5575

- 1 Amend House File 2464 as follows:
- 2 1. Page 1, by striking line 3 and inserting the
- 3 following: "one hundred sixty-five thousand but not
- 4 more than one hundred seventy-five thousand".
- 5 2. Page 1, line 7, by striking the words "a
- 6 religious institution" and inserting the following:
- 7 "an institution described in section 427.1, subsection
- 8 9,".
- 9 3. Page 1, line 8, by striking the word
- 10 "religious".
- 11 4. Page 1, by striking lines 9 and 10 and
- 12 inserting the following: "institution, and where
- 13 the".
- 14 5. Page 1, line 11, by striking the word
- 15 "religious".
- 16 6. Title page, line 2, by striking the word
- 17 "religious" and inserting the following: "certain".

By METCALF of Polk

H-5575 FILED MARCH 27, 1992

Adopted 3/31 (p. 932)

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1 Section 1. Notwithstanding any other provision of law, the
2 board of supervisors of a county with a population of at least
3 one hundred thousand but not more than two hundred thousand
4 shall abate the property taxes due and payable or refund the
5 property taxes and any interest and penalties, if paid, which
6 were due and payable in the fiscal years beginning July 1,
7 1990, and July 1, 1991, of a religious institution which were
8 imposed on the grounds and buildings of the religious
9 institution, where the grounds and buildings have been used
10 primarily for religious worship since 1986 and where the
11 previous and present religious institutions which owned the
12 grounds and buildings failed to timely file for an exemption
13 from property taxes payable in the fiscal years beginning July
14 1, 1990, and July 1, 1991.

15 This section is repealed August 15, 1992.

16 Sec. 2. This Act, being deemed of immediate importance,
17 takes effect upon enactment.

18 EXPLANATION

19 This bill requires the board of supervisors of a county
20 with a population between 100,000 and 200,000 to abate the
21 property taxes or refund the taxes, if paid, which were due
22 and payable in the fiscal years beginning July 1, 1990, and
23 July 1, 1991, of a religious institution imposed on the
24 grounds and buildings used primarily for religious worship
25 where the present and previous owners failed to timely file
26 for an exemption for the property taxes. The bill may
27 establish a state mandate under chapter 25B.

28 The bill takes effect upon enactment.

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Sen. Weyer Mas. 4/2 Do Pass 4/9 (p. 1325)
" Judiciary 4/16, No Pass 4/17

HOUSE FILE 2464
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HF 2397)

(As Amended and Passed by the House March 31, 1992)

Passed House, Date 3/31/92 (p. 932) Passed Senate, Date 4/21/92 (p. 1531)

Vote: Ayes 97 Nays 0 Vote: Ayes 49 Nays 1

Approved April 29, 1992

*Motion to reconsider (p. 1540)
w/lt 4/22*

A BILL FOR

1 An Act relating to the abatement or refund of property taxes for
2 certain institutions in certain counties and providing an
3 effective date.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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House Amendments _____

Deleted Language *

1 Section 1. Notwithstanding any other provision of law, the
 2 board of supervisors of a county with a population of at least
 3 one hundred sixty-five thousand but not more than one hundred
 4 seventy-five thousand shall abate the property taxes due and
 5 payable or refund the property taxes and any interest and
 6 penalties, if paid, which were due and payable in the fiscal
 7 years beginning July 1, 1990, and July 1, 1991, of an
 8 institution described in section 427.1, subsection 9, which
 * 9 were imposed on the grounds and buildings of the institution,
 * 10 and where the previous and present institutions which owned
 11 the grounds and buildings failed to timely file for an
 12 exemption from property taxes payable in the fiscal years
 13 beginning July 1, 1990, and July 1, 1991.

14 This section is repealed August 15, 1992.

15 Sec. 2. This Act, being deemed of immediate importance,
 16 takes effect upon enactment.

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Sec. 2. This Act, being deemed of immediate importance, takes effect upon enactment.

HOUSE FILE 2464

AN ACT
RELATING TO THE ABATEMENT OR REFUND OF PROPERTY TAXES FOR
CERTAIN INSTITUTIONS IN CERTAIN COUNTIES AND PROVIDING AN
EFFECTIVE DATE.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. Notwithstanding any other provision of law, the board of supervisors of a county with a population of at least one hundred sixty-five thousand but not more than one hundred seventy-five thousand shall abate the property taxes due and payable or refund the property taxes and any interest and penalties, if paid, which were due and payable in the fiscal years beginning July 1, 1990, and July 1, 1991, of an institution described in section 427.1, subsection 9, which were imposed on the grounds and buildings of the institution, and where the previous and present institutions which owned the grounds and buildings failed to timely file for an exemption from property taxes payable in the fiscal years beginning July 1, 1990, and July 1, 1991.

This section is repealed August 15, 1992.

ROBERT C. ARNOULD
Speaker of the House

MICHAEL E. GRONSTAL
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 2464, Seventy-fourth General Assembly.

JOSEPH O'HERN
Chief Clerk of the House

Approved April 29, 1992

TERRY E. BRANSTAD
Governor